

Arab Organization of Supreme Audit Institutions (ARABOSAI)

**Resolutions and Recommendations Issued by the
Governing Board during its 56th Meeting
Tunisia (Republic of Tunisia)
10-11 Rajab 1439 H
Corresponding to 28-29 March 2018**

Resolution 249/2018 (GB 56): Report of the ARABOSAI Institutional Capacity Building Committee

The Board heard the presentation delivered by the Chairman of the Institutional Capacity Building Committee on the outcomes of its work at its 12th meeting held in Tunisia, and also heard the recommendations made by the Secretariat. After discussion, the Board decided as follows:

1. Approval of the below recommendations issued by the training and seminars held during the year 2017:

(a) The training seminar held in the State of Kuwait on the topic of “Audit of Oil and Gas Sector”:

- Increased attention to performance auditing on the oil and gas sector, and continuing to highlight performance audit experiences in the future training programs to benefit from this type of audit.
- The need for conducting preliminary study to develop audit standards for oil and gas sector in light of the existing concession agreements to solve problems that arise during the audits, which may cause loss of rights of the concession granting state.
- The need for carrying out particular accounting treatments governed by compliance agreements that fall in conflict with particular international accounting standards.
- Training and qualification of auditors responsible for auditing the oil and gas sector, and updating them on the methods of implementing audits on the sector and the best practices and experiences through training methodologies, workshops and practical cases, as well as benefiting from the experiences of practical experiences of the member SAIs.
- There is a need for constant reviews conducted by the State of its expenditure and the extent to which it conforms to the signed agreements, laws and standards in order to maintain the rights due to the State from others.

(b) The training seminar held in the Arab Republic of Egypt on the topic of “Audit of Public Debt”:

- Application of INTOSAI standards on public debt audit by SAIs.
- Seeking to issue a guide on mechanisms of implementing public debt audit for Supreme Audit Institutions.
- Developing specialized taskforces at the level of each SAI to implement financial audit, performance audit and compliance audit of public debt.
- Preparing a study that identifies the academic and practical qualifications required to train and qualify specialized auditors in the area of public debt, and assessing the current situation in the Supreme Audit Institutions to determine the existing training gap.
- The use of in-house/external expertise by SAIs in the field of public debt audit, as well as intensifying training courses at the level of the ARABOSAI.

(c) The training seminar held in the Hashemite Kingdom of Jordan on the topic of “Audit of Pharmaceutical Sector”:

- Developing a standardized audit guide that includes all the audit procedures and steps to be followed to and observed during the audit process in accordance with international standards.
- Recommending reviews of local legislations governing the pharmaceutical sector in order for them to comply with international standards and best practices.

- Intensifying meetings and supplementary courses on auditing the pharmaceutical sector among member SAIs and enhancing the exchange of expertise and experiences acquired in the field.
- Exchange of audit methodologies and guidelines adopted by the Arab SAIs on auditing the pharmaceutical sector.
- Emphasizing the importance of the computerization of the management of pharmaceutical in the health sector. This includes tracking stock levels, preventing the duplication of disbursement of medications by more than one medical entity, and the automation of the re-entry process of returned medications.

(d) The training seminar held in the Sultanate of Oman on the topic of “IT Audit”:

- The necessity of the continued implementation of information technology audit programs.
- The exchange of experience between the Arab SAIs in the field of information technology.
- The implementation of the program by way of holding additional seminars, i.e. implementing a training program for the participants and then assisting them to implement the skills learned after returning to their SAIs in addition to holding a second workshop to discuss the progress of the tasks implemented (following the example of the INTOSAI Development Initiative programs).
- Using the IT Audit Guide (issued by INTOSAI and implemented in the program) for SAIs that do not have their own guidelines.

(e) The training seminar held in the Kingdom of Saudi Arabia on the topic of “The Supreme Audit Institutions Performance Measurement Framework (SAIPMF)”:

- Emphasizing the importance of implementing the INTOSAI Development Initiative (IDI) methodology in all training programs and seminars provided under the umbrella of the ARABOSAI.
- Encouraging member SAIs to adopt and implement a framework to measure their performance within an approved quality assurance framework, and encouraging them to coordinate among themselves to implement a peer-evaluation methodology within the SAIs Performance Measurement Framework, as well as using external parties to ensure measurement quality.
- Emphasizing the importance of continuing the implementation of training programs and seminars on this subject by virtue of its positive impact on the performance of SAIs.
- Continuing to implement the INTOSAI standards program (3i).
- Encouraging SAIs to make greater efforts to apply the standards and best practices in financial audit and accounting, including issuance of audit guidelines in the areas of financial audit, compliance audit and performance audit, as well as arranging for their staff to attend specialized courses in this area.
- The workshop that was held in the State of Kuwait on the topic of evaluating the efficiency of disposal of medical waste.
- Increasing attention to environmental aspect upon developing SAIs audit plans.
- Paying attention to medical waste audit and to waste at source reduction programs together with involving the private sector in developing methods of medical waste disposal.
- Enhancing procedures and increasing penalties and sanctions for environmental violations.
- The need to intensify the training courses for medical waste management staff.
- Disseminating the GCC standardized guide on the disposal of medical waste by the Secretariat to the ARABOSAI members to benefit therefrom.
- Increasing attention to the relevant aspects of raising environmental awareness and education, and identifying the risks of dealing with medical waste.

- Following up on the extent of compliance with documenting incidents resulting from improper handling of medical waste.

The Board also approved the recommendation of the Institutional Capacity Building Committee, proposing that the General Secretariat disseminates the recommendations issued by the seminars and training programs among member SAIs, and to encourage them to adopt what they deem appropriate therefrom, and keep the General Secretariat informed about their implementation of these recommendations together with their proposals thereon.

2. **Approval of research and training action-plan for 2018:** Host SAIs have been identified in accordance with the following:
- a. Academic and training seminars:

Topic	Host SAIs
1. Training program in accordance with the IDI methodology on the topic of performance audit of social insurance funds	The Court of Accounts of the Kingdom of Morocco
2. The seminar on the topic of "Lessons Learned from applying INOSAI Standards in Audits"	The State Audit Bureau of Kuwait
3. The training seminar on the topic of "Customs and Tax Audit"	The Court of Accounts of Algeria
4. The training seminar on the topic of "Risk-based Audit in accordance with INTOSAI Standards"	State Audit & Administrative Institution of Sultanate of Oman
5. The training seminar on the topic of "Use of Statistical Sampling in Auditing"	The General Auditing Bureau of the Kingdom of Saudi Arabia

- b. Academic research:

- The 12th Scientific Research Contest:
- The General Secretariat is to continue following up on the completion of the procedures of the 12th Scientific Research Contest.
- Translation:
- Continuing to translate the different issues of the International Journal of Government Auditing issued by INTOSAI into Arabic according to the following table:

Issue	SAI
January	Central Auditing Organization of Egypt
April	The State Audit Bureau of Kuwait
July	The Board of Supreme Audit of Iraq
October	The Audit Bureau of Jordan

- Continuing the coordination between the ARABOSAI General Secretariat and the IDI in order to follow up on the translation of the Supreme Audit Institutions Performance Measurement Framework (SAIPMF).
3. Welcoming the initiative developed by IDI with participation of the ARABOSAI appreciating the benefits gained - as a first stage - from the two programs to be organized (in English) by the IDI in 2018. The first of these programs is titled “How to implement e-learning system management” and the second on “training of e-learning facilitators”, provided that invitations shall be sent to member SAIs in coordination with the General Secretariat.

The Board also welcomes the holding of a meeting between the IDI and the ARABOSAI in Arabic on the topic of how to implement e-learning in the interest of the ARABOSAI members. In this regard, the IDI and the ARABOSAI Secretariat will coordinate the organization of the seminar.

4. Urging member SAIs that have not provided the General Secretariat with their reports on the Performance Measurement Framework, to finalize their reports in this connection and send them to the General Secretariat, to enable conducting the study by the team assigned by the Governing Board in its 55th meeting.
5. Continuing to coordinate between the ARABOSAI General Secretariat and the State Audit Bureau of Kuwait in order to expedite drafting an agreement on the ARABOSAI Joint Audit Mission on “Risk-based Audit of Performance of Development Projects in accordance with INTOSAI Standards” and circulate the draft to the member SAIs requesting them to express their willingness to participate in the program.
6. Approving the draft Terms of References agreed upon with the EUROSAI for the organization of joint seminars, and proposing to have the joint seminars held every three or four years.

The Board also instructed the General Secretariat to coordinate with the EUROSAI in this regard, and update the Board on outcomes in its next meeting.

7. Welcoming the proposal of the IDI representative offering to hold a meeting organized the willingness of government bodies to implement the Sustainable Development Goals within the framework of the IDI’s program for SAIs presidents and ARABOSAI stakeholders in July 2018.

The Board also welcomed the dissemination by the Secretariat of a questionnaire to the ARABOSAI members on their role in the implementation of the Sustainable Development Goals and development of an inception report on the subject in accordance with the following timetable:

Outcomes	Implementation
Dissemination of the questionnaire to SAIs and receipt of responses	During January 2018
Data collection	Mid of February 2018
Developing the inception report	Beginning of March 2018
Submitting the inception report to the Board	
Data analysis and developing pertinent report	Beginning of June 2018
Dissemination of the report to stakeholders for feedback	July 2018
Developing an action-plan in coordination with the	September 2018

8. Approving the recommendations made by the ARABOSAI General Secretariat including the following:
 - Endorsing the approach adopted for drafting both the inception and final reports on SAIs audit of the Sustainable Development Goals (SDGs) of the 2030 Agenda in the ARABOSAI region.
 - Calling upon member-SAIs that have not completed the questionnaire (handed out) to expedite their responses and to provide the information necessary for the report.
 - Authorizing the ARABOSAI General Secretariat to present the contents of the Regional Report to the INTOSAI structures after submission of the same to the ARABOSAI Institutional Capacity Building Committee.
9. Instructing the General Secretariat to coordinate with the IDI to develop the final version of the questionnaire on following up on the implementation of the pledges made in the agreements signed between the ARABOSAI and IDI. Making the best use of the initial information available therein as well as obtaining the views of the members of the ARABOSAI Institutional Capacity Building Committee thereon. Then submitting relevant outcomes to the Capacity Building Committee at its next meeting.
10. Approving the recommendation made by the Institutional Capacity Building Committee proposing to have the ARABOSAI represented in the Coordinating Platform for INTOSAI Regional Organizations by His Excellency the Chairman of Board, representative of the General Secretariat and head of the Institutional Capacity Building Committee. Coordination in this connection will be undertaken by the Governing Board presidency, General Secretariat and ARABOSAI Institutional Capacity Building Committee in order to set the participation style and format, after the organizer selects the conference topic.
11. Continuing the efforts exerted by ARABOSAI to ensure applying the Regional Organizations' Performance Measurement Framework, approving a memorandum of concepts on identifying and implementing the Regional Organizations' Performance Measurement Framework (methodology and institutional framework after revision) in light of the meeting held with AFROSAI-E representative and the IDI during preliminary stage, and with the heads of the ARABOSAI Capacity Building Committee, Planning Committee and Standards Committee in the second stage.

Providing that the following phases shall be adopted:

- Devoting a longer period for drafting the Terms of References document to enable the ARABOSAI to develop a detailed Terms of References for assessment that proportionate to the region specificities (topics, criteria and indicators).
- Organizing a workshop (seminar) with participation of the AFROSAI-E representative, IDI and heads of the three committees to develop the referred document and the framework.
- Circulating the document and framework to all SAIs for their feedbacks.
- Assigning a taskforce to finalize the assessment process in accordance with the document of Terms of references.
- Forming a working group from the General Secretariat and three SAIs whose members have participated in applying the SAIs Performance Measurement Framework.
- Finalizing the implementation phases of the assessment task and issuing the report.
- Submitting findings of each phase to the Institutional Capacity Building Committee.

12. Responding to the request of the INTOSAI working group on the audit of extractive industries (WGEI). This aims at attaining cooperation between the group and the regional organizations emanating from the INTOSAI, including the ARABOSAI, and authorizing the Secretariat to coordinate with the Working Group's steering committee and the ARABOSAI members to the Group (Egypt, Saudi Arabia, Iraq, Kuwait, Qatar, Libya and Sudan) in order to participate in the implementation of its work program for the years 2017-2019.
13. Approving the recommendation of the Institutional Capacity Building Committee made in relation to adjourning creation of a new database for capacity building areas and drafting of experts registration framework. Instead, be limited to developing the list of training specialists who obtained the IDI Certificate, and ensuring its inclusion into the website after would be finalized.
14. Approving the Committee's proposal offering that access to the following windows of the ARABOSAI website should be in accordance with the following schedule:

Windows exclusive to ARABOSAI members	Minutes of meetings and resolutions of the General Assembly
	Minutes of meetings and resolutions of the Governing Board
	Governing Board Activity Report
	Minutes of meetings of the committees
	Training seminars evaluation post program implementation
	Operating plan of the Strategic Plan
	Outcomes of the strategic plans implementation
	Presentations of participants in training programs and academic seminars

Windows accessible to the public	General Assembly technical symposium
	ARABOSAI annual action-plan
	ARABOSAI Strategic Plan
	Seminars' academic material
	Winning research in annual academic research contest
	Academic material of seminars and forums held with other regional organizations

15. Expressing gratitude to the IDI for the current cooperation programs with the ARABOSAI, including in particular the initiative of the ISSAI implementation program, the cooperation with stakeholders program and the anti-corruption program. Welcoming the future cooperation with the IDI through organizing the SDGs audit program and IDI willingness to assist the ARABOSAI in the field of e-learning by providing the opportunity for a number of ARABOSAI staff to participate in two English programs, one on e-learning management and the other on e-facilitation. The training of this first group will enable the launching of similar programs in Arabic for a larger number of participants. The Board also welcomed the IDI willingness to organize a program to facilitate the application of the Performance Measurement Framework, which requires ARABOSAI contribution to its funding. The Board recommends that the General Secretariat continue to coordinate with IDI on the above-mentioned programs and submit relevant outcomes to the Capacity Building Committee at its next meeting.
16. Welcoming the invitation by the Audit Bureau of Morocco to host the next meeting of the Institutional Capacity Building Committee at least one month prior to the 57th Governing Board

meeting. The meeting will be scheduled in consultation and coordination between the Secretary-General, the President of the host SAI and the Chairman of the Committee.

Resolution 250/2018 (GB 56): Report of the ARABOSAI Professional & Audit Standards Committee

The Board heard the presentation made by the Chairman of the Professional and Audit Standards Committee on the outcomes of its work at its 12th meeting held in the Kingdom of Morocco. After discussion, the Board decided as follows:

1. Inclusion of the articles on the standards and research papers into the ARABOSAI website and publication of these articles in the issues of the International Journal of Government Auditing. These articles are:
 - Article entitled "Measuring SAIs Performance"
 - Article entitled "Guidelines on classification of INTOSAI standards and their updates"
 - Article entitled the "International Standard on Performance Auditing (ISSAI 3000)"
 - Article entitled "Selection of review samples".
 - Article entitled "Risk-Based Audit"
2. Instructing the General Secretariat to publish the draft Government Auditing Guide (planning stage) on the ARABOSAI website. The Secretariat should also address the member SAIs for purpose of reviewing this Guide and proposing amendments thereof within one month, to enable developing the Guide final version. The Committee should also embark on developing part II of the Guide on the audits implementation phase.
3. Enhancing the coordination between the Professional and Audit Standards Committee and the IDI on the most important projects and IDI programs focusing on the ARABOSAI during the next phase.
4. Approving the Committee's work program for 2018, which as follows:

Key priorities	Secondary Priorities	Activities	Responsibility	Completion Date
1. Supporting member SAIs capabilities in re SDGs audit	1. Raising awareness of the SDGs importance	- Publishing an article on SAIs role in evaluating governments role in realizing the SDGs	The State Audit Bureau of Kuwait	July 2018
	1-1 Assisting member SAIs in assessing the readiness of their governments to achieve the SDGs and report on outcomes of their work			
2 Strengthening communication of SAIs with stakeholders	2-1 Assisting member SAIs in developing communication strategy with stakeholders			
	2-2 Assisting member SAIs in implementing communication strategy with stakeholders	- Urging SAIs to activate ISSAI 12 and addressing the Capacity Building committee to develop a program on the same	Committee Chairman	March 2018
	2-3 Supporting SAIs	- Communicating with the	Committee	Throughout

		<ul style="list-style-type: none"> - ISSAI 5700 - Guideline for the Audit of Corruption Prevention (Egypt) - ISSAI 5800 - Guide for Cooperative Audit (Saudi Arabia) - ISSAI 9400 - Guidelines on the evaluation of public policies (Morocco) 		
		<ul style="list-style-type: none"> - Forming committee specialized sub-teams to follow up the developments in the area of professional standards for the three types of audit (financial compliance performance) and provide recommendations and improvement perspectives in the area 	<ul style="list-style-type: none"> - Performance audit (Saudi Arabia and Iraq) - Compliance audit (Morocco-Jordan) - Financial audit (Kuwait-Egypt) 	Throughout the year
		<ul style="list-style-type: none"> - Proposal on re-inclusion of application of compliance audit standards in the area of government procurement audit and address the capacity building committee in this regard 	Committee Chair	May 2018
		<ul style="list-style-type: none"> - Publishing the draft of the Government financial auditing Guide (planning stage) on the website and seek feedback from member SAIs on the same 	Central Auditing Organization of Egypt + Secretariat + Committee Chair	April 2018
		<ul style="list-style-type: none"> - Developing part 2 of the Government Financial Auditing Guide (implementation stage) 	Central Auditing Organization of Egypt	October 2018

		- Allocating a window on the ARABOSAI website to disseminate experiences and success stories of member SAs in relation to standards application and to address member SAs to contribute to this aspect	Secretariat + Committee Chair	April 2018
		- Cooperating with the IDI to review quality of guidelines translation	Committee	Throughout the year
5- Priority 5: Development of ARABOSAI governance	5-1 Developing the ARABOSAI Statutes, organizational structure and procedural rules in line with recent amendments made to the INTOSAI Statutes	-		
	5-2 Developing ARABOSAI expertise to ensure efficient and effective management (e-learning, donor engagement and quality assurance)	-		
	5-3 Supporting ARABOSAI human resources	-		

5. Continuing cooperation between the INTOSAI Professional & Audit Standards Committee and ARABOSAI representative therein, and providing the ARABOSAI Professional & Audit Standards Committee with the latest work developments of INTOSAI Professional & Audit Standards Committee.
6. Continuing coordination with the Financial Auditing and Accounting Sub-committee through the ARABOSAI representative therein, and providing the ARABOSAI Professional & Audit Standards Committee with the latest developments of projects and accomplishments of the above said sub-committee.
7. Expressing gratitude to the State Audit Bureau of Kuwait for presenting its experience on the subject of the audit encyclopedia (management system of electronic auditing operations) and its willingness to educate the ARABOSAI members thereto.
8. Disseminating the outcomes of the State Audit Bureau of Kuwait's participation in the seminars and activities of INTOSAI working groups on developing standards of public procurement and big data audit.

9. Disseminating the expertise attained by the General Auditing Bureau of the Kingdom of Saudi Arabia concerning SAI Performance Framework, to all ARABOSAI members to make the best use thereof.
10. Disseminating the expertise acquired by the Board of Supreme Audit of Iraq's role in adopting the ISSAIs and issue of Iraqi standards and guidelines.
11. Holding the next meeting of the ARABOSAI Professional & Audit Standards Committee at least one month prior to the 57th Governing Board meeting in a member SAI country that expresses its desire to host the meeting and all the member SAIs in the Committee, or holding it at the General Secretariat headquarters. The meeting will be scheduled in consultation and coordination between the Secretary-General, the President of the host SAI and the Chairman of the Committee.

Resolution 251/2018 (GB 56): Report of the ARABOSAI Environmental Audit Committee

The Board heard the presentation delivered by the Chairman of the Committee on the outcomes of its work at its 2nd meeting held in the Arab Republic of Egypt, and a summary of the report containing the implementation of the Committee's plan 2016-2018 and the papers prepared. After discussion, the Board approved the above-referred report, the Committee's plan 2016-2018 and its action-plan for 2018-2020.

The Board also approved the Committee's proposal on organizing a training program on renewable energy during 2018 in the Hashemite Kingdom of Jordan or in any one of the member SAIs' countries that expresses desire to host the program, as well as inclusion of the workshop on "SDGs Audit Indicators and Standards from Environmental Perspective", and the seminar on "Big Data and their impact on Environmental Reports", and the inclusion of the paper on the "role of SAIs in auditing anti-desertification" within the ARABOSAI 2019-2021 program.

Resolution 252/2018 (GB 56): Reports of the ARABOSAI Strategic Plan Committee and approval of the Strategic Plan 2018-2020

The Board heard the presentation delivered by the Chairman of the Strategic Plan Committee on the outcomes of the consultation meeting held by the Strategic Plan Committee with participation of a number of member SAIs and its 8th meeting, which were hosted by the Court of Accounts of Algeria. The Board also heard the outcomes of the Committee's 9th meeting hosted by the General Auditing Bureau of the Kingdom of Saudi Arabia. These included the evaluation of the implementation of outcomes of the operating plan objectives for 2017, and ARABOSAI accomplishments and efforts with respect to the implementation of the Strategic Plan for 2013-2017, in addition to developing the Strategic Plan for 2018-2022.

After discussion and exchange of views among Board members, the Board approved the following:

1. Outcomes of the operating plan objectives implementation for 2017.
2. The report on the ARABOSAI achievements and efforts with respect to the implementation of the Strategic Plan for 2013-2017.
3. The Strategic Plan for 2018-2022.

The Board also approved the following methods to finalize the phases of the Strategic Plan for 2018-2022:

1. Setting a new structure that goes in line with the Strategic Plan priorities.
2. The Governing Board authorization of its Chairman, the Secretary General and heads of committees to circulate the Strategic Plan priorities to administrative units responsible for its implementation.
3. Implementation structures are to develop programs and projects.
4. The Strategic Plan Committee is to study extent of comprehensiveness and conformity of programs, projects and indicators in accordance with best practices.
5. Reverting to the authorized team in case of a need to mediate regarding options for realizing the priorities.
6. Generalizing the implementation matrix and the operating plan to the Board to express their views thereon.
7. The need to clarify the new strategic plan to the presidents of ARABOSAI and its main dimensions, and the need for the Secretariat to play its part in this area.

In order to ensure the best implementation of the Strategic Plan 2018-2022 and to overcome the difficulties that accompanied the implementation of the previous plan, the Board adopted the recommendations submitted by the Strategic Planning Committee, which are as follows:

- Emphasizing the importance of adopting the concept of "strategic management" as a means to improve the institutional work of the ARABOSAI and SAIs.

- Urging the Arab-SAIs to contribute actively to providing human and financial support to the ARABOSAI and the Secretariat to enable it carry out its responsibilities and to cover the implementation of the projects included in the Strategic Plan 2018-2022.
- Striving to overcome the gaps and difficulties that accompanied the implementation of the plan in previous years, and to benefit from the outcomes of the reports and to activate the recommendations.
- Ensuring that SAIs and committees meet deadlines for responding to the Secretariat communications related to strategic planning.
- The necessity of taking into account international professional developments and adopting the IDI Strategic Planning Handbook in developing SAIs strategic plans with emphasis on observing the ARABOSAI strategic plan.
- Ensuring that members of the Strategic Plan Committee will attend its meetings, and that host SAIs will facilitate SAIs participation in such meetings.
- Emphasizing the importance of continuing cooperation between the ARABOSAI and IDI on strategic planning, and developing/evaluating operational plans.
- Ensuring that the General Secretariat and the ARABOSAI committees will develop their operational plans in their capacities as the implementing bodies for the ARABOSAI's strategic planning priorities and to hold a consultation meeting in which best practices in developing the operational plans will be addressed.
- Welcoming the hosting of the State Audit Bureau of Kuwait for the next meeting of the Strategic Planning Committee. The date and duration of the meeting shall be determined in coordination between the Secretariat and the State Audit Bureau of Kuwait in its capacity as the Chairman of the Committee.

Resolution 253/2018 (GB 56): Re-formation of the Strategic Plan Committee for 2018-2022

In implementation of Governing Board's resolution 234/2017 (GB 55) at its 55th meeting held in the State of Qatar on 28-29 March 2017 which provides that "The ARABOSAI committees shall consist – in addition to the Secretariat representatives of 9 members appointed by a resolution of the Governing Board. Their membership of the Strategic Plan Committee shall be for the duration of the plan period. Following the expiration of this period, the SAls shall have the right to submit their candidacy for the membership of the Committee". Pursuant to the provisions of Article 13 (Chapter 5 - Transitional Provisions) of the Strategic Planning Committee, "the Committee shall continue its work in accordance with its current composition and be – exceptionally – reconstituted by the Governing Board, which was entrusted by the General Assembly at its 12th session to approve the Strategic Plan 2018-2022, provided that it shall be approved starting from 2022 by the Board which will be convened prior to the General Assembly". At its 56th meeting, the Board decided to re-form the Committee to include in its membership, in addition to the Secretariat, the following SAls:

- The State Audit Bureau of Qatar
- The State Audit Bureau of Kuwait
- The Board of Supreme Audit of Iraq
- The Audit Bureau of Lebanon
- The General Auditing Bureau of the Kingdom of Saudi Arabia
- The Court of Accounts of Algeria
- Libyan Audit Bureau
- State Audit & Administrative Control Bureau of Palestine
- Central Auditing Organization of Egypt

Resolution 254/2018 (GB 56): Continuing the tasks entrusted to the taskforce assigned with proposing amendment of the ARABOSAI Statutes

Based on the consultations between the presidents of SAIs and the heads of delegations, the Governing Board approved the taskforce assigned with proposing amendment of the ARABOSAI Statutes, to continue its work, but taking into account the proposals submitted by SAIs, noting that Qatar and Iraq SAIs had already submitted proposals in this regard. Discussion and communication will be made through electronic communication via the ARABOSAI Secretariat. The taskforce shall consider the amendments made on the sidelines of the next meeting of the Governing Board.

Resolution 255/2018 (GB 56): Approval of the final account for the year 2017

After hearing the report of the Financial Audit Committee on the draft final account for the year 2017 and the clarifications presented thereon by the Secretariat, the Board approved the final account for 2017.

Resolution 256/2018 (GB 56): Approving the budget for the year 2018

Based on chapter-by-chapter review, the Board approved the ARABOSAI budget for 2018 for a total amount of US\$ 219,209, and as follows:

Expenditure

Figures in US\$

Chapters and Items	2018
<ul style="list-style-type: none">• Chapter 1: Current Expenditure	
Item 1: Salaries, wages and bonuses	100,809
Item 2: General expenses	22,200
Item 3: Travel and reception expenses	46,500
Item 4: Journal expenses	500
Item 5: Training expenses	41,000
Item 6: Scientific research expenses	2,200
Chapter 1 - Total	213,209
<ul style="list-style-type: none">• Chapter 2: Capital Expenditure• Chapter 3: Estimated Surplus	6,000 -
Total	219,209

Revenue Estimate

Figures in US\$

Chapters	2018
<ul style="list-style-type: none">• Chapter 1: Member SAIs contributions• Chapter 2: Subsidies and donations<ul style="list-style-type: none">- Remaining balance from the support provided by USAID• Other miscellaneous revenues (bank interest)	162,000 4,500 24,895
Total	191,395

- Resource shortfall compared to expenditures is estimated at US \$ 27,814 - funded from the surplus accumulated from previous years.
- Authorizing the Chairman of the ARABOSAI Board and the ARABOSAI Secretary-General to coordinate with donors to provide the necessary resources for the implementation of the ARABOSAI's projects.

Resolution 257/2018 (GB 56): Nominating the SAIs benefiting from the financial grant that will participate in the conferences to be held in 2018

Having studied the memorandum submitted by the General Secretariat on the above-mentioned subject, the Board determined that the SAIs of Jordan, Lebanon, Sudan, Mauritania, Syria, Yemen and Palestine, would take advantage from the referred grant. Further, the Board stressed that benefiting from the grant shall be linked with SAIs commitment to regular payment of their contributions to enable maintain resources available to the ARABOSAI and to ensure their sustainability.

Resolution 258/2018 (GB 56): Cooperation between ARABOSAI and AFROSAI-E

The Board heard the outcomes of the joint seminar held one day before convening of the Board meeting on Sustainable Development Goals (SDGs) - 2030 Agenda, and professionalism. The Board approved the recommendations made by the seminar. These are as follows:

1. Workshops:

The General Secretariat was directed to coordinate with the AFROSAI-E General Secretariat in order to agree on the details of organizing and holding two workshops during 2018. These are:

- Workshop on quality assurance to be hosted by AFROSAI-E in South Africa during the week preceding the AFROSAI conference on technical updates.
- Workshop on SDGs to be held in an ARABOSAI member country at the General Secretariat during the year 2018.
- The ARABOSAI and AFROSAI-E General Secretariats are to jointly identify the topics of the two workshops, as well as identify the roles of each organization particularly in relation to financial costs ensuing therefrom.

2. Exchange of Information:

- Assigning individuals from the ARABOSAI and AFROSAI-E General Secretariats for handling communications intended to facilitate the exchange of information.
- Arranging for meetings via the videoconferencing tool and inviting heads of committees to participate therein.
- Inviting the SAI of Sudan to facilitate translation of the materials, and updating SAIs on the other technical updates of the AFROSAI-E.
- Coordinate with the SAI-Sudan to facilitate translation of the materials of the Management Development Programs.

3. Focus Group:

- Establishing a mini focus group including the AFROSAI-E and IDI to develop the Terms of References and Framework document through which the ARABOSAI will be evaluated after obtaining the Governing Board's approval.

4. Coordinating with the INTOSAI Capacity Building Committee:

- Coordinating with the INTOSAI Capacity Building Committee concerning participation of the ARABOSAI representative in the Working Group on INTOSAI Professionalism and Auditors' Efficiency Report (TFIAP)

Resolution 259/2018 (GB 56): Review of the reports of member SAIs and the General Secretariat on their activities in the INTOSAI committees and working groups

Having reviewed the reports submitted by their Excellences the heads of member SAIs of the Hashemite Kingdom of Jordan, the Kingdom of Saudi Arabia, the State of Kuwait, the Kingdom of Bahrain, the Republic of the Sudan and the General Secretariat on their participation in the activities of particular committees and working groups,

- 1- the Board expresses gratitude and appreciation to their Excellences the heads of above-referred member SAIs and the General Secretariat for their efforts exerted to report to the Board on their participation in the meetings of committees and working groups;
- 2- including the reports of the above said member SAIs into the website; and
- 3- urging member SAIs representing the Organization in the INTOSAI working groups and committees, to provide the General Secretariat with regular reports on their participation in order to for these reports be submitted to the Governing Board and in order to generalize the benefits gained.

Resolution 260/2018 (GB 56): Approving the proposals submitted by the Journal of Financial Auditing Affairs Committee.

- After having reviewed the proposals submitted by the Journal of Financial Auditing Committee, the Board approved the following proposals:

- Articles Evaluation Criteria:
 - Extent of topic contemporaneity (10 points)
 - Extent of articles coverage of most of the academic points together with adequacy and accuracy of references (20 points)
 - Extent of accuracy of information contained the in the article (15 points)
 - Extent of articles coverage of the practical aspects (20 points)
 - Extent of contribution in developing and enriching audit profession (25 points)
 - Extent of clarity of writing style, as well as accuracy, presentation of the topics, information and preparation (10 points).

- Evaluation criteria of translated articles:
 - Extent of topic contemporaneity (15 points)
 - Extent to which the translated text matches the original one, and review the translated text (20 points).
 - Extent of correlation to the practical aspects (15points)
 - Extent of contribution in developing and enriching audit profession (35 points)
 - Sequence and clarity of the topics (15 points).

- A request is made to the member SAIs concerning the section on new issues in the Journal, asking SAIs to encourage and publish articles written by staff on their websites.

- A request is made to the member SAIs concerning the section on SAI activities of the Journal, asking SAIs to focus on external activities, provided that each piece of news shall include the activity date, objectives, outcomes and recommendations stemming therefrom.

Resolution 261/2018 (GB 56): Implementation of the Integrity Self-Assessment Mechanism by SAIs

After having heard the presentation of the Board of Supreme Audit of Iraq on the INTOSAIN'T-based Self-Assessment Integrity, the Board approved the action-plan proposed in this regard (see attachment) leaving a room for SAIs to decide on participating in this program and to benefit from the expertise of the Board of Supreme Audit of Iraq in this field.

Resolution 262/2018 (GB 56): Determining the location and date of the Board next meeting

- The Board decided to hold its next meeting at the headquarters of the General Secretariat no later than March 2019. The date of the meeting, the draft agenda and its timetable shall be determined in coordination between the General Secretary and the Chair of the Governing Board.
- The Board delegates the General Secretary to do what he deems appropriate for the organization of the meeting of the Board in the best circumstances.

Resolution 263/2018 (GB 56): Sending cables of gratitude and appreciation to the President of the Republic and the Head of Government of Tunisia

The Board decided to send cables of gratitude and appreciation to H.E. Beji Caid Essebsi, President of the Republic of Tunisia, and Youssef Chahed, Head of Government of Tunisia, for holding the meeting in the Republic of Tunisia and for the hospitality and cordiality extended to the participating delegations throughout their stay in their second country, the Republic of Tunisia.